

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

FLIGHT VEHICLES CONSULTING, INC.,
et al.,
Petitioners,

v.

UNITED STATES of AMERICA,
Respondent.

No. C 12-1183 CW

ORDER ADOPTING
MAGISTRATE JUDGE'S
REPORT AND
RECOMMENDATION RE
MOTION TO DISMISS
PETITIONERS'
AMENDED PETITION
TO QUASH AND TO
ENFORCE THE
SUMMONSES

The Court has reviewed Magistrate Judge Beeler's Report and Recommendation Re Motion to Dismiss Petitioners' Amended Petition to Quash and to Enforce the Summonses.¹ The time for objections has passed and none were filed. The Court finds the Report correct, well-reasoned and thorough, and adopts it in every respect. Accordingly,

IT IS HEREBY ORDERED that the petition against Respondents other than the United States of America is dismissed. Respondent United States's Motion to Dismiss Petitioners' Amended Petition and to Enforce the IRS Summonses is GRANTED. Petitioners' petition to quash the summonses is dismissed and the summonses are enforced. Union Bank of California, Bank of America, N.A., and

¹ The Court notes that, although Flight Vehicles Consulting, Inc., purports to represent itself, a corporation cannot represent itself but must appear through counsel.

1 Pacific Valley Bank shall comply with the summonses for
2 Petitioners information as directed.

3 The case is terminated and the Clerk shall enter judgment and
4 close the file.

5 Dated: 8/7/2012


CLAUDIA WILKEN
United States District Judge

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United States District Court
For the Northern District of California